Scott. II-27—45.000—15-11-35.

Revenue (1936) Department.

M.S. SERIES.

G.O. No. 193-993

DATED 6-5-36

1. Had given to Mahila Sabha on the distinct understanding it is to be used for the purposes for which the Mahila Sabha is instituted. The object is set out in the original applic. dated 6-8-1917 and the main purpose is the education of wom.

2. In their application to Government, dated November 1917 t made it clear that the institution is free to its members and that they do not pay any subscription - even the Tennis and minton Courts are free to pupils and workers for whom they intended.

They have a representative on the Dt. Educational Council which confirms that the object of the Sabha is educational.

4. Hence they were favoured by Government in the matter of grant of site - i.e., they are given land free of Government

5. They distinctly allege in their petition of November 1917 that this is not a club for recreation.

6. All the same they have started Tennis and Badminton Courts and subscriptions are collected not only for the Sabha but also for Tennis and Badminton. The games and Courts are not restricted to members and workers as stated in their original petition, but are thrown open to outsiders. This practically converts the institution into a recreation club to the detriment the interests of the Ladies' Club. Members who could and would have become members of the Ladies' Club for recreation are attracted by the Sabha which affords facilities at a cheap rate for recreation, with the consequence, loss of income to the Ladies' Club who have to pay a heavy ground rent of Rs. 1/- per Acre on their site.

The Mahila Sabha,
Mangalore, Dated 6th August 1917.

Mrs. Lalitha Bai Subba Rao,

Secretary, Mahila Sabha, Mangalore.

To

The Collector of South Kanara.

Sir

I beg to state the following on behalf of th
for your kind consideration.

2. The Mahila Sabha is an Association of Ind
represented by the various committees of Mangalore and
institution of a cosmopolitan nature started in 1911.

3. It holds teaching classes in English, sewing,
and other subjects for poor girls, widows and married
cannot attend school on account of their age and other

4. It also organises especially on Hygeine, fir
elementary physiology, through lantern slides,
other subjects as are calculated to be of use to woma
domestic duties, Training in music is also given.

5. The Association has a strength of over [illegible]
and is managed by a committee of twenty-one members ea
annually in their general meeting. Their names
from the copy of the annual report herein enclos
Association is a growing one, and keenly feels the n
of a local Habitation which will help it, to extend it
ness by accomodating by accomodating audiences for lec
enlarging their teaching classes and by opening a tenn
and a badminton court.

I therefore beg to request that you may be
pleased to recommend to the Board of Revenue the allen
the undermentioned plot on assessment in my name as Se
on behalf of the said Association.

Description of plot.

The triangular piece of land Town Survey No.
Municipality of Mangalore, bounded by the Ba
South and the lighthouse road to the north a
of Mr. L.V. Pais on the west.

I beg to re

From

Mrs. N. Subba Rao,

Secretary, Mahila Sabha,

Mangalore.

To

Lionel Vibert Esq.,

Collector of South Kanara,

Mangalore.

Sir,

I beg to acknowledge your Dis.No. 324R/Rev. 17 dated 23rd October, 1917 with G.O. No.P. 3232 dated 12th October 1917 ordering alienation of plots 94/a2, 3 and 4 to me as Secretary of the Mahila Sabha. The Sabha is grateful to Government for having alienated the land.

The Mahila Sabha begs humbly to submit as follows:-

The Government have fixed the payment of ground rent at Rs. 75-0-0 an acre and the Mahila Sabha will have thus to pay Rs. 90-0-0 per year for the plot alienated. The Sabha submits that its object is not that of a Ladies' Club for recreation, but that it is to supplement the efforts of Government in the matter of Women's education by holding classes and lectures for grown-up married girls, widows and such other girls who are unable to attend school. The Sabha gives free education without levying fees from pupils as its object is to foster a desire for English education and useful general knowledge among the large conservative section of the people, and, as was aptly observed by His Excellency Lord Pentland in his reply to the address read by the Sabha on the day the Foundation Stone of the Mahila Sabha building was laid by him on the said premises, "to give their women-folk wider opportunities of proving themselves capable housewives, wise mothers and true and inspiring companions." The previous annual reports of the Sabha as well as the address referred to above may satisfy you that the institution is of a philan-

thropic nature and is run on the lines stated above. The work being done by half a dozen honorary lady workers. The members of the Sabha are not paying any subscription, but are giving their honorary services for spreading education among the women and also to render their help in loyal and charitable objects. The tennis and badminton courts are intended for the pupils and the workers.

The Sabha further submits that the said plot of ground is a very uneven sloping ground and has to be made fit for the purpose of the Sabha at a very considerable cost. The plot contains a number of pits caused by the excavation of earth by the Municipality.

The Sabha submits that Government have made similar alienations of plots of ground within the limits of the Mangalore Municipality in favour of the Depressed Classes Mission, St. Aloysius' College and other educational and charitable institutions, charging a ground rent of only Rs. 12-8-0 per acre. We beg to submit that the Adangal rate fixed by the settlement department for the plot in question is only Rs. 1-4-0 per acre. The plots alienated to the aforesaid institutions are more suitable for erecting buildings, whereas the plot granted to the petitioner can be made fit only at a considerable cost.

The Sabha further submits, that in Clause 5 of the conditions, the word "improvements" instead of "buildings" may be substituted as the Sabha intends to make improvements such as raising an enclosure wall round the plot, levelling up the ground, sinking a well, and planting trees for shade.

The Revenue Board, it is respectfully submitted, may have recommended the higher rate of Rs. 75 per acre as the above facts were not brought to their notice by the Sabha. I therefore beg to request that, since you have seen the place personally you may be pleased to recommend to the Board the reduction of the ground rent of Rs. 12/-8/- and the substitution of the word "improvements" for "buildings" in clause 5 of the Government order.

5

Rev Dept

Memo no 500 L F/35-1 dt 21-11-35

Land - (S. Kanara) - Mangalore

Mahila Sabha, Mangalore

Conditions of Grant

CSB
Rev
21/11

34
21/11

The attention of the Collr of S. Kanara is invited to his letter Dis. 3401-D. Rev of 6.12.1917 forwarding the petition of the Secretary, Mahila Sabha Mangalore dated 6.11.19 & disposed of in G.O. 256 Rev dt 19.1.1918. The ~~primary~~ object of the Sabha was reported to be as a purely charitable one. The Collr is requested ~~to ascertain~~ to report whether the Mahila Sabha is now run on the charitable lines on which it started and whether the members of the Sabha now pay any subscriptn

Mr 1-2 dt
G.O 256 Rev (S)
19.1.18

(S)

and to p. orders 2428 Rev dt 27.10.1915 in which the Govt sanctioned the exemption from liability to Govt rent of the land alienated to the Sabha

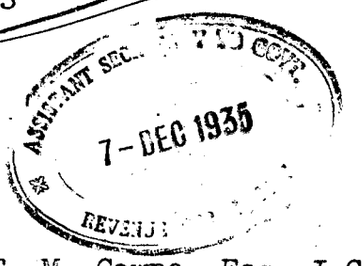
To the Collr of S. Kanara
Copy to the BD yrkr

21/11

Revd 22/11

29/11/35
to
29/11

Ref B3 - 5489 - 35



South Kanara Collector's Office,

Mangalore, dated 3rd December 1935.

Rv 5566F
7.12.35

From

E. M. Gawne, Esq, I.C.S.,

Collector of South Kanara

To

The Secretary to Government,

Revenue Department,

Madras.

Sir,

Land--(South Kanara)--Mangalore--Mahila Sabha--conditions of grant.

Ref:- Government Memorandum No. 5604 F. 35/1 dated the 21st November 1935.

The Mahila Sabha no doubt was started with a number of aims and objects which would make it appear that it was to be a charitable institution. I enclose a copy of their report for the year 1933-34. The statement of expenditure at page 11 will show that the Club is in a flourishing condition and saved no less than half (1058) its real income for the year. The Earthquake Relief Fund item should have been excluded. The ladies did not collect the money on behalf of the Mahila Sabha and when they came to me I told them that I had already subscribed but they pressed me and said that they were making a town subscription. In this way they collected money from a number of Europeans as can be seen from Ap III and credited the whole to Babu Prasad's Fund and not to the Viceroy's Fund. I had no knowledge of this until the Sub Collector Mr. Ramachandran showed me my name as a subscriber to the Congress Fund in the Hindu. With regard to charitable works it will be seen only Rs.60 were spent on needle-work, cooking class and the education of a panchama girl. The club has got Rs.3446 invested and I think it is quite obvious that it is merely a ladies' club and nothing else. The Mahila Sabha rates of subscription are 8

p 2 of report for

annas and four annas. There is a separate subscription for games. The subscription at the Ladies' Club is Re.1/- a month and the Secretary of the Ladies' Club explains that this is due to the fact that the Ladies' Club has to pay Rs.~~108~~ 116- a year to Government for rent.

2. As it exists now however there can be no doubt that the Mahila Sabha is a club for ladies in Mangalore and is on the same status as the Ladies' Club. It has always been a point of great bitterness that the Ladies' Club pays rent for its premises at Rs.100 an acre while the Mahila Sabha gets a free grant. The Ladies' Club is run by Mrs. Sreshta wife of Mr. Sreshta, M.L.C. and the records in the Secretariat will show that Mr. and Mrs. Sreshta have been indefatigable in attempting to obtain a reduction of this rent from the Government, but so far unsuccessfully. I do not doubt that it is on account of this that it has now been represented to the Government that the Mahila Sabha is enjoying an unfair advantage.

3. Personally I think that it is true that the Mahila Sabha does not insist for a charitable purpose any longer. Most of the members of the Sabha are drawn from precisely the same class as the members of the Ladies' Club. Both clubs take an equal interest in everything that is going on and compete on equal terms in such matters as the annual flower show. When His Excellency the Governor visits Mangalore both the Ladies' Club and the Mahila Sabha expect to be treated alike in receiving a visit from Her Excellency. The photographs taken in October 1935 of the Lady Marjorie Erskine among the members of the Ladies' Club and the members of the Mahila Sabha show that the ladies of both institutions may be called the leading ladies of the town in the Indian Community.

Your obedient servant,

Collector.

Enclosure: Report for 1933-34.

Revenue Department.

Memo. No. 5004 P/35-2 dated 3.2.36.

Land - South Kanara - Mangalore - Mahila Sabha - Exemption from assessment - Cancellation.

In G.O.No.3232 Revenue, dated 12-10-1917 the Government sanctioned the alienation of a plot of land measuring 1.20 acres in Mangalore Town South Kanara District in favour of the Mahila Sabha, Mangalore for use as the site of a building for the Sabha, and as tennis and badminton courts and a flower garden. The alienation was free of charge for the occupancy right but subject to the payment of ground rent at Rs.75 per acre per annum. The ground rent was later reduced to Rs.25/- per acre in G.O.No. 256 Revenue, dated 19-1-1918 and it was subsequently waived altogether in G.O.No. 2428 Revenue, dated 27-10-1919 on the ground that the Sabha was a purely charitable institution. Copies of the G.Os. mentioned above are enclosed.

2. The attention of the Advocate-General is invited to the letter from the Secretary of the Sabha dated 6-11-1917 and the endorsement of the Collector dated 6-12-1917, in G.O. No.256, dated 19-1-1918 and to the address to Her Excellency Lady Willingdon and the note of the Collector, in G.O No.2428 dated 27-10-1919. It will be observed that when the question of ~~exemption~~ of ground rent ~~was raised by the Sabha~~, it pointed out that its object was not that of a Ladies' Club for recreation but that it was to supplement the efforts of the Government in the matter of Women's education, and that the Sabha gave free education without levying fees from pupils. It was also stated that the members of the Sabha were not paying any subscriptions, but were giving their services free with the object of spreading education among the women and of rendering help in loyal and charitable objects. The tennis and badminton

courts were intended for the pupils and the workers. From the report of the Sabha for the year 1933-34 (copy enclosed) the Government observe that the Sabha is not now run on the lines on which it originally started. It has become almost entirely a social club. Members now pay subscriptions. The tennis and badminton courts were in 1917 said to be intended for the pupils and workers, but in 1933-34 it would seem that they were used by the members, as games subscriptions were collected to an amount of Rs.249/- and tournaments were held. Expenditure on charitable or educational objects was negligible, and the excess of receipts over expenditure for 1933-34 was Rs. 1058-12-3.

3. The concessions granted in G.Os. No.256, dated 19-1-1918 and No. 2428, dated 27-10-1919 were sanctioned on the ground that the Sabha was a charitable institution and that the alienation of land revenue was, therefore,

therefore, for a public purpose... The Sabha, as it is run at present, is not a charitable institution and the Government are considering the question whether it is open to them to withdraw these concessions.

4. Alienations of land revenue are ordinarily subject to the condition that they are liable to be cancelled if the purpose for which they were granted ceases to be fulfilled. No such conditions were however imposed in G.Os. No.256 dated 19-1-1918 and No. 2428 dated 27-10-1919, although it was the intention of the Government, as stated above, to sanction the alienation of land revenue for a public purpose which is not now fulfilled. The Advocate-General is requested to be so good as to advise the Government whether in the circumstances the Government can withdraw the exemption from assessment, and also the concession by way of reduction of ground rent

vide G.Os. at (C1) and (C2)

(S)

(X)

12

granted in G.O.No.256 Revenue, dated 19-1-1918.

(S)

Dpd. by Van / Post / Peon

To the Government Solicitor, Madras,

with enclosures.

REVENUE **DEPARTMENT.**

CURRENT No. 1191-F

Received 10 MAR 1936 *19*

Registered 10 · 3 *1936.*

Subject.

LAND - (South Kanara) - Mangalore

Mahila Sabha - Conditions of grant

Ref. B. No. 6770/35-1.

Station Madras, *Dated the* 6th March 1936. *19*

From

F. R. Brislee, Esq., I.C.S.
Secretary,
Board of Revenue.

The Hon'ble Mr. E. F. Thomas, C.S.I., C.I.E., I.C.S.,
Commissioner of Land Revenue.

Read the following:-

REFERENCE:-

The Board invites the attention of the Government to their Memorandum No.5004-F/35-1, dated the 21st November '35 and to the Collector's letter No.Ref.B.3-5489/35 dated the 3rd December 1935 in reply thereto and requests that a copy of the orders if any, passed on the Collector's letter referred to may kindly be furnished to it.

9.3.36
for Secretary.

To

The Secretary to Government, Revenue Department.

No

Rev Deptt

Memo no 5004 F/35-3 dt 13-3-86

Land - (S. Kanara) - Mangalore
Taluka Sabha - Exemption
from assessment
From the Bd of Rev Regn B
no 6770/35 , dt 6-3-86

CJD
dft & return
1/14/3
AD
2/13/3

K 14 cf

The Board of Revenue
is informed that ~~the Advocate~~ his order
~~General has been consulted~~ have not been passed
in the matter. ~~and that~~ A
final that may be passed
Copy of the order will be sent
to the Board ~~when final~~
~~orders are passed~~ in due course.

Yd. Memo dt no 8-12 ante.

14/3

To the Bd of Revenue.

19.3.86

2
14/3/86
b
1/3

Typd. by V... P... Comparer

Dpr.'s init... 14/3 1986

17

No.30 O P I N I O N.

R. 1838F
17-4-36.

Land - South Kanara - Mangalore Mahilla Sabha - Exemption from assessment - Cancellation.

Ref. Memorandum No.5004 F/35-2 dated 3rd February 1936, Revenue Department.

The grant is not in terms subject to any condition that the land is to be revenue free only so long as no subscription is being collected from the members of the Sabha. So long as the main object or purpose of the grant, namely, spreading education among women and helping other charitable objects, is being carried out, I do not think that the Government can resume the grant or levy an assessment on the land merely on the ground that some subscription is now being collected from the members. A grant by the Crown is governed by the ordinary rules of construction and is subject to what is called the strict rule of construction only in the sense that the court will not start with a presumption in favour of the grantee. But a court is no more entitled to imply new terms or read any divestive conditions into a Crown grant than into a private grant.

Madras,
16th April 1936.

A. Krishnaswami,
Advocate General.

(True copy)

for Government Solicitor

49

From

H.M. Small Esq., M.A., LL.B.,

Government Solicitor,

Madras.

To

The Secretary to Government,

Revenue Department,

Madras.

Received on 16-4-1936.

Dispatched on

No. 1344.

Forwarded with reference to

Memorandum No.5004 F/35-2 dated the

3rd February 1936 with the enclosures

received therewith.

C. Govindarajan

for Government Solicitor.

R

Land :- (S. Kanara) - Mangalore - Mahila Sabha - Exemption from assessment - Cancellation

I. Mahila Sabha, Mangalore.

In 1917 the Board of Revenue recommended the alienation in favour of the Mahila Sabha, free of charge for the occupancy right but subject to a favourable rate of groundrent at Rs.25 per acre, of 1.20 acres of land in the village of Attavar in Mangalore town for use as the site of a building for the Sabha and as tennis and badminton courts and a flower garden. The Collector then reported as follows:-

"The Mahila Sabha is a Ladies Association the members of which belong to the different communities of Mangalore town. I learn that its main object is to promote education of women by arranging lectures on subjects useful to Indian women and by conducting classes on English, History, Sewing etc. It is intended specially for the benefit of grown up married women and widows who will not attend school"

Sir Alexander Cardew doubted whether the purpose could correctly be said to be a charitable purpose and stated that there was no reason for concession in regard to ground rent and that it was sufficient to give the land free. Orders were accordingly passed in G.O.No.3232 Rev., dated 12-10-1917 sanctioning the alienation free of charge for the occupancy right but subject to the full ground rent of Rs.75 per acre. On a petition from the Sabha for a reduction in the ground rent the Collector remarked as follows:-

"The Sabha is not a mere recreation club, but an institution of non-sectarian nature, the primary

object of which is to promote female education especially among married women and widows who cannot be expected to attend school. No fees are charged by the Sabha. The object of the Sabha is therefore a purely charitable one. The Collector added that the ground was so uneven that it would have to be levelled at considerable cost before any building work could be commenced - The Board of Revenue recommended that the ground rent might be reduced to Rs.25 per acre - the rate originally proposed. The Board's proposal was accepted and the ground rent reduced to Rs.25 per acre in G.O.No.256 Rev., dated 19-1-18.

The Sabha requested that it might be exempted altogether from payment of ground rent. The question was again examined and it was considered that the alienation of land revenue could be described as an alienation for a public purpose - (vide notes on p.8 of G.O.No.2428 Rev., dated 27-10-1919) and the request of the club was granted. An announcement re: exemption from ~~grant~~ ground rent was also made by H.E. Lady Willingdon when opening the building of Mahila Sabha - vide Press cutting on p.14 of the G.O.

* *

V.N.R.
9-11-35.

E.W.B.
9-11-35.

H.R.U.
11-11-35.

* *

The ground rent payable by the Sabha was reduced and subsequently waived altogether on the ground that the Sabha was a purely charitable institution. Mr. Sreshta contends, apparently, that it is not. The acts now stated by him may constitute a reason for withdrawing the concession granted to the Sabha, but it is difficult to see how they constitute a reason for

A

granting any concession to the Mangalore Ladies Club.

E.W.B.
18-11-35.

The Mangalore Ladies' Club hold their land on a tenancy-at-will and pay Rs.100/- a year as ground rent. They are also entitled to compensation for all buildings put up on the land in the event of resumption by Government.

They are thus unrestricted in what they do with the land and will receive compensation for all structures.

The Mahila Sabha on the other hand holds its site free but on resumption is only entitled to compensation for buildings which have been raised in accordance with the terms of the grant. There is thus some restriction upon its activities.

The point made by U/S in his note at A on page ~~10~~ 2 seems sound, but any alteration in the terms on which the Mahila Sabha held its site would not directly affect the Ladies' Club.

[illegible]
18-11-35.

Please find out from Collector whether the Mahila Sabha is now run on the charitable lines on which it started. I believe members now pay a subscription.

C.A.S.
19-11-35.

The Sabha does not deserve its exemption. The difficulty is, however, that the exemption granted in G.O. 2428 dated 27-10-19 was not subject to conditions reserving the right of Govt to withdraw it.

Can the Govt. now cancel it and the reduction ordered in G.O. 256 dated 19-1-18. This sort of question may have arisen before

Doesn't the exemption offend against the Govt. of Indias rules regarding the alienation of Land Revenue, assuming that the land is not used for public purposes only

E.V.B.
11-12-35.

To U.S.

The original grant of the land to the Mahila Sabha sanctioned in G.O.No.3232 Rev., dated 12-10-1917 was subject to the conditions providing for resumption of land in the event of infringement of the conditions of the grant. The exemption from liability to ground rent was sanctioned in G.O.No.2428 Rev., dated 27-10-1919 on the ground that the Sabha was a purely charitable institution. As it is now reported that the Sabha no longer exists for a charitable purpose, the concession granted by the Govt. can presumably be withdrawn. It is submitted that cases similar to this are not traceable.

2. Land revenue is generally alienated subject to the condition that the land shall be used for a specified public purpose and that assessment will be levied if any net income is derived from it. In the case of the Mahila Sabha the Collector has reported that the club saved Rs.1058 during the year 1933-34.

Mahila Sabha, Mangalore.

The policy in regard to the alienation of land revenue is laid down in para. 3 of the Govt. of India letter on p.2 of G.O.No.3526 dated 27-11-1911. The rule is that lands such as roads and sites of hospitals, dispensaries and schools and the like, which yield no return to ~~prmx~~ private individuals or local bodies and are devoted to public purposes, may, so long as they are utilised for the purposes of the character indicated be exempted from assessment

of land revenue. The two conditions to be satisfied are that

(1) That the land is used for a public purpose &

(2) That no income is derived from it.

As regards (1) the term public purpose has not been defined by the Govt. of India In para. 2 of G.O. 3526 Rev., dated 27-11-1911 this Govt. stated that the term excluded such objects as the provision of town halls, clubs, parks, playing grounds and other objects which are calculated to benefit a section of the public rathe than the public as a whole. The present practice is, however, to view the term 'public purpose' in a broad sense and to apply it also to objects calculated to benefit even sections of the public and not the public as a whole. Thus alienations are being sanctioned for temples mosques and churches.

As regards (ii) 'income has been interpreted as meaning 'net income

Land was alienated to the Mahila Sabha free of charge on account of occupancy right but subject to the payment of ground rent at Rs.75 per acre per annum (G.O.No.3232 Rev., dated 12-10-1917). The ground rent was subsequently reduced to Rs.25 per acre per annum, (G.O.No.256 Rev., dated 19-1-1918). Later on, in G.O.No.2428 Rev., dated 27-10-1919 the Govt. were pleased to sanction the exemption from liability to ground rent of the land alienated to the Sabha. No conditions were however imposed. It was considered unnecessary to state in the G.O. that the exemption would last so long as the conditions (1) to (iii) in para. 2 of G.O.No.3232 Rev., dated 12-10-1917 were fulfilled, as the land itself was liable to resumption for breach of the conditions with reference to para. 2 (iv) of the G.O.

The question arises as to whether the land

itself can be resumed. The land was alienated to the Sabha "for use as the site of a building for the Sabha and as tennis and badminton courts and a flower garden". According to condition (1) the land should be used for the above purposes and for no other purpose and under condition (iv) the Govt. may resume the land wholly or in part if the land is not being used for the purposes mentioned and is used for other purposes. At the time of the alienation of land it was reported that the main object of the Sabha was to promote education of women by arranging lectures on subjects useful to Indian women and by conducting classes in English, History, Sewing etc. and that the Sabha was intended specially for the benefit of grown up married women and widows who will not attend the school. Imparting of education to women was not specifically mentioned as one of the purposes for which the land was alienated.

When the question of exemption of ground rent was raised by the Sabha, it pointed out that its object was not that of a ladies club for recreation but that it was to supplement the efforts of Govt. in the matter of women's education, that the Sabha gave free education without levying fees from pupils. It was also pointed out that the members of the Sabha were not paying any subscriptions but were giving their honorary services for spreading education among the women and also to render help in loyal and charitable objects. The tennis and badminton courts were intended for the pupils and workers.

The present activities of the Sabha are described in the Report of the Sabha for 1933-34. It will appear therefrom, that a library and a reading room are being maintained and that classes in Hindi, English, needle-work and cooking are held. Non-members are admitted to the classes on paying just a nominal fee fixed by

the Committee'. The Sabha is also now levying subscriptions from its members.

It appears that the Sabha is well off financially and that there is now no need for continuing the exemption from payment of ground rent but it is doubtful whether in the absence of any conditions in the order of exemption the exemption can be withdrawn now?

V.N.R.
23-12-35.

The Sabha's charitable and educational work amounts to very little.

Expenditure on a panchama girls education Rs.33-10-0 out of a sum of Rs.52-4-0 collected from members

Expenditure on needle work (including teacher's pay) and cooking class Rs.30-0-4

Needle work and cooking class subscriptions Rs.28-1-7

Apparently no non-members attend the Hindi cooking classes.

As regards the question whether Govt. can withdraw the exemption from assessment legal advice may be taken.

E.W.B.
7-1-36.

There can be little doubt that the Sabha is not now run on the lines which were originally reported. It is now almost entirely a Social club.

Members now pay subscriptions: in 1917 they did not. The tennis and badminton courts were in 1917 said to be intended for the pupils and workers, but in 1933-34 it would seem that they were used by the members, as games subscriptions were collected to an amount of Rs.249/-, and tournaments were held.

Expenditure on charitable or educational objects seem to have been negligible, and the Committee was able to carry over Rs.1,058-12-3 to the Balance sheet.

There is therefore no reason why the Sabha should hold the land free of assessment.

2. When however the exemption from payment of assessment was sanctioned in 1919, no conditions were ~~imposed. It was simply stated that the Govt. were~~ imposed. It was simply stated that the Govt. were pleased to sanction the exemption from liability to G.R. of the land alienated to the Sabha in 1917 and 1918

Unless therefore the land also can be resumed, I doubt whether the exemption from assessment can be cancelled.

3. It further seems doubtful whether the grant of land can be cancelled on the facts at present available.

The alienation was for use as the site of a building for the Sabha and as tennis and badminton court and a flower garden.

No conditions re. carrying on educational or charitable work were stipulated, and it cannot be said that the site is not being used for the Sabha building and tennis courts etc.

It therefore does not appear that the Sabha can be said to have infringed the conditions on which the grant was made, as set out in the Government order sanctioning the alienation.

In the result it seems to me to be doubtful whether any action can be taken in the matter.

4. The Adv. General will. if considered necessary be consulted.

H.R.U.
11-1-36.

Just as well. Gawne's story of how the Sabha used his subscription is illuminating.

C.A.S.
15-1-36.

To us

A draft memo to the Advocate General is submitted for approval

27/1/36
W 29/1

Sd 1-2-36

2.2.36

(Issued as memo no 5004 F/35-2 dt 3.2.36)

(From the Adv. genl opinion no. 30 dt 16-4-36)

To us

Please see the Secy's note from P 7 ante the one at pp 8-12 ef. and the opinion of the Adv. General at p 17 ef. The Advocate Genl considers that the Govt cannot remove the grant or levy any assessment on the land on the ground that some subscription is now being collected from the members. In the circumstances no action seems called for in the matter.

~~as directed by Secy.~~

A draft order is submitted for approval.

Sd 24/4 = 28/4

S (for perusal of the Advocate Genls opinion) Please see portion marked B on p N.F 8)

21-4-36
W 22/4

We could do anything
the original position
of affairs were
defective

29.4.36

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It appears so

NO

Note Eos. F

Circ. 30.4.36
Box C.12.